

CITY OF EAU CLAIRE

INTERNAL SERVICE FUNDS COMBINING STATEMENT OF REVENUES, EXPENSES AND CHANGES IN NET ASSETS For the Year Ended December 31, 2003

	Risk Management	Central Equipment	Totals
Operating revenues:			
Charges for services	\$ 1,792,815	\$ 602,437	\$ 2,395,252
Rental of equipment	-	2,113,155	2,113,155
Total charges for services	1,792,815	2,715,592	4,508,407
Other:			
Repayment of insurance claims	46,914	-	46,914
Building rental	-	163,853	163,853
Miscellaneous	-	4,479	4,479
Total operating revenues	1,839,729	2,883,924	4,723,653
Operating expenses:			
Personal services	114,227	555,488	669,715
Contractual services	20,815	413,651	434,466
Supplies and materials	2,228	566,878	569,106
Utilities	916	116,839	117,755
Depreciation	-	1,110,557	1,110,557
Claims	1,023,350	-	1,023,350
Total operating expenses	1,161,536	2,763,413	3,924,949
Operating income	678,193	120,511	798,704
Non-operating revenues (expenses):			
Investment income	90,700	-	90,700
Net gain (loss) on disposal of fixed assets	-	(8,671)	(8,671)
Total non-operating revenues (expenses)	90,700	(8,671)	82,029
Income before contributions and transfers	768,893	111,840	880,733
Transfers in	-	30,232	30,232
Transfers out	(255,000)	-	(255,000)
Change in net assets	513,893	142,072	655,965
Total net assets - beginning	6,459,964	17,958,361	24,418,325
Total net assets - ending	\$ 6,973,857	\$ 18,100,433	\$ 25,074,290